

WHAT IS CLAIMED IS:

- 1                   1.       A panel comprising:  
2                   at least one substrate layer having a polyester mat comprising acrylic  
3                   polystyrene copolymer.
- 1                   2.       The panel of claim 1 further comprising an outer coverstock  
2                   layer and an adhesive layer for adhering the coverstock layer to the substrate.
- 1                   3.       The panel of claim 1 further comprising two additional  
2                   substrate layers having polyester mats modified to have acrylic polystyrene  
3                   copolymer.
- 1                   4.       The panel of claim 1 wherein the panel is a headliner.
- 1                   5.       The panel of claim 1 wherein the substrate layer comprises  
2                   10% to 80% dry acrylic polystyrene copolymer by weight.
- 1                   6.       The panel of claim 1 wherein the substrate layer comprises  
2                   30% dry acrylic polystyrene copolymer by weight.
- 1                   7.       The panel of claim 1 further comprising a fiber layer  
2                   comprising dry acrylic polystyrene copolymer.
- 1                   8.       The panel of claim 7 when the fiber layer comprises 10% to  
2                   80% dry acrylic polystyrene copolymer by weight.
- 1                   9.       The panel of claim 7 wherein the fiber layer comprising 30%  
2                   dry acrylic polystyrene copolymer by weight.
- 1                   10.     A multi-layer panel comprising:  
2                   at least one fiber layer having dry acrylic polystyrene copolymer; and

3 at least one substrate layer having a polyester mat comprising dry  
4 acrylic polystyrene copolymer.

1 11. The multi-layer panel of claim 10 further comprising an outer  
2 coverstock layer and an adhesive layer for adhering the coverstock layer to the fiber  
3 layer.

1 12. The multi-layer panel of claim 10 wherein the substrate layer  
2 comprising 10% to 80% dry acrylic polystyrene copolymer by weight.

1 13. The multi-layer panel of claim 10 wherein the panel is a  
2 headliner.

1 14. A headliner comprising:  
2 an outer coverstock layer;  
3 an adhesive layer;  
4 a fiber layer comprising dry acrylic polystyrene copolymer; and  
5 a substrate layer having a polyester mat comprising dry acrylic  
6 polystyrene copolymer.

1 15. The headliner of claim 14 wherein the substrate layer  
2 comprises 10% to 80% of dry acrylic polystyrene copolymer by weight.

1 16. The headliner of claim 14 wherein the fiber layer comprises  
2 10% to 80% dry acrylic polystyrene copolymer by weight.

1 17. The headliner of claim 14 wherein the fiber layer comprises  
2 sisal fibers..

1 18. The headline of claim 14 wherein both the substrate layer and  
2 the fiber layer comprises 30% of dry acrylic polystyrene copolymer by weight.